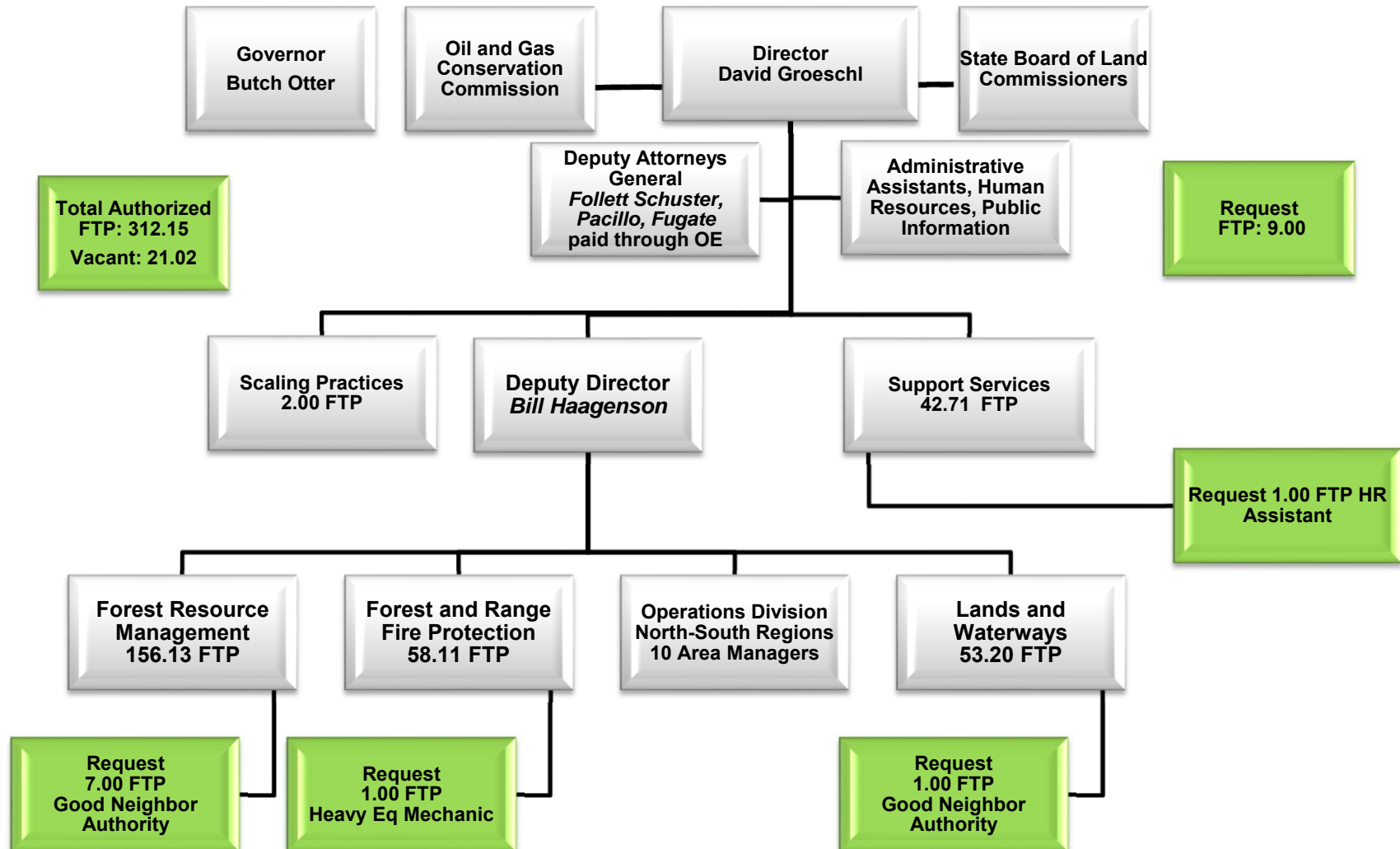


Department of Lands Organizational Chart

Analyst: Sepich



Lands, Department of

FY 2017 Actual Expenditures by Division

Analyst: Sepich

			FTP	PC	OE	CO	T/B	LS	Total
0.30	FY 2017 Original Appropriation								
	0001-00	Gen	40.43	3,631,000	816,400	104,400	793,100	0	5,344,900
	0075-00	Ded	51.85	5,914,900	3,042,000	963,300	873,000	0	10,793,200
	0075-14	Ded	0.34	15,400	100,000	0	0	0	115,400
	0075-75	Ded	8.07	515,800	74,500	0	0	0	590,300
	0076-00	Ded	0.00	129,500	22,100	0	0	0	151,600
	0125-00	Ded	1.66	181,100	448,200	0	0	0	629,300
	0150-01	Ded	0.00	55,000	85,000	0	0	0	140,000
	0482-70	Ded	182.09	15,718,400	13,319,800	1,064,900	0	0	30,103,100
	0495-00	Ded	0.00	0	20,000	0	20,000	0	40,000
	0348-00	Fed	6.66	1,712,700	1,539,500	0	8,365,400	0	11,617,600
	Totals:		291.10	27,873,800	19,467,500	2,132,600	10,051,500	0	59,525,400
0.41	Prior Year Reappropriation								
	0348-00	Fed	0.00	0	0	0	933,400	0	933,400
	Totals:		0.00	0	0	0	933,400	0	933,400
0.43	Supplementals								
	0001-00	Gen	3.00	48,800	13,700	3,900	0	0	66,400
	Totals:		3.00	48,800	13,700	3,900	0	0	66,400
1.00	FY 2017 Total Appropriation								
	0001-00	Gen	43.43	3,679,800	830,100	108,300	793,100	0	5,411,300
	0075-00	Ded	51.85	5,914,900	3,042,000	963,300	873,000	0	10,793,200
	0075-14	Ded	0.34	15,400	100,000	0	0	0	115,400
	0075-75	Ded	8.07	515,800	74,500	0	0	0	590,300
	0076-00	Ded	0.00	129,500	22,100	0	0	0	151,600
	0125-00	Ded	1.66	181,100	448,200	0	0	0	629,300
	0150-01	Ded	0.00	55,000	85,000	0	0	0	140,000
	0482-70	Ded	182.09	15,718,400	13,319,800	1,064,900	0	0	30,103,100
	0495-00	Ded	0.00	0	20,000	0	20,000	0	40,000
	0348-00	Fed	6.66	1,712,700	1,539,500	0	9,298,800	0	12,551,000
	Totals:		294.10	27,922,600	19,481,200	2,136,500	10,984,900	0	60,525,200
1.21	Net Object Transfer								
	0001-00	Gen	0.00	(83,900)	83,900	0	0	0	0
	0075-00	Ded	0.00	(200,000)	(50,000)	250,000	0	0	0
	0482-70	Ded	0.00	0	(416,700)	416,700	0	0	0
	0348-00	Fed	0.00	(46,000)	0	0	46,000	0	0
	Totals:		0.00	(329,900)	(382,800)	666,700	46,000	0	0
1.31	Net Transfer Between Programs								
	0001-00	Gen	0.00	0	0	0	0	0	0
	0075-00	Ded	0.00	0	0	0	0	0	0
	0482-70	Ded	0.00	0	0	0	0	0	0
	Totals:		0.00	0	0	0	0	0	0
1.41	Receipt to Appropriation								
	0001-00	Gen	0.00	0	0	6,400	0	0	6,400
	0075-00	Ded	0.00	0	500	15,500	0	0	16,000
	0482-70	Ded	0.00	0	1,400	0	0	0	1,400
	Totals:		0.00	0	1,900	21,900	0	0	23,800

Lands, Department of

FY 2017 Actual Expenditures by Division

Analyst: Sepich

			FTP	PC	OE	CO	T/B	LS	Total
1.61	Reverted Appropriation								
0001-00	Gen	0.00		(90,500)	(100)	(1,100)	0	0	(91,700)
0075-00	Ded	0.00		(553,700)	(1,107,700)	(33,600)	(7,500)	0	(1,702,500)
0075-14	Ded	0.00		(600)	(9,000)	0	0	0	(9,600)
0075-75	Ded	0.00		(800)	(19,500)	0	0	0	(20,300)
0125-00	Ded	0.00		(6,900)	(239,200)	0	0	0	(246,100)
0150-01	Ded	0.00		(44,300)	(700)	0	0	0	(45,000)
0482-70	Ded	0.00		(511,000)	(269,500)	(96,200)	0	0	(876,700)
0495-00	Ded	0.00		0	(6,700)	0	(20,000)	0	(26,700)
0348-00	Fed	0.00		(590,200)	(1,141,600)	0	(2,035,000)	0	(3,766,800)
Totals:		0.00		(1,798,000)	(2,794,000)	(130,900)	(2,062,500)	0	(6,785,400)

2.00 FY 2017 Actual Expenditures

0001-00	Gen	43.43	3,505,400	913,900	113,600	793,100	0	5,326,000
General			3,505,400	913,900	113,600	793,100	0	5,326,000
0075-00	Ded	51.85	5,161,200	1,884,800	1,195,200	865,500	0	9,106,700
Department of Lands			5,161,200	1,884,800	1,195,200	865,500	0	9,106,700
0075-14	Ded	0.34	14,800	91,000	0	0	0	105,800
Oil and Gas Conservation			14,800	91,000	0	0	0	105,800
0075-75	Ded	8.07	515,000	55,000	0	0	0	570,000
Navigable Waterways			515,000	55,000	0	0	0	570,000
0076-00	Ded	0.00	129,500	22,100	0	0	0	151,600
Fire Suppression Deficiency			129,500	22,100	0	0	0	151,600
0125-00	Ded	1.66	174,200	209,000	0	0	0	383,200
Indirect Cost Recovery			174,200	209,000	0	0	0	383,200
0150-01	Ded	0.00	10,700	84,300	0	0	0	95,000
Economic Recovery Reserve			10,700	84,300	0	0	0	95,000
0482-70	Ded	182.09	15,207,400	12,635,000	1,385,400	0	0	29,227,800
Endowment Earnings Administrative			15,207,400	12,635,000	1,385,400	0	0	29,227,800
0495-00	Ded	0.00	0	13,300	0	0	0	13,300
Community Forestry			0	13,300	0	0	0	13,300
0348-00	Fed	6.66	1,076,500	397,900	0	7,309,800	0	8,784,200
Federal Grant			1,076,500	397,900	0	7,309,800	0	8,784,200
Totals:		294.10	25,794,700	16,306,300	2,694,200	8,968,400	0	53,763,600

Lands, Department of

FY 2017 Actual Expenditures by Division

Analyst: Sepich

		FTP	PC	OE	CO	T/B	LS	Total
Difference: Actual Expenditures minus Total Appropriation								
0001-00	Gen		(174,400)	83,800	5,300	0	0	(85,300)
	General		(4.7%)	10.1%	4.9%	0.0%	N/A	(1.6%)
0075-00	Ded		(753,700)	(1,157,200)	231,900	(7,500)	0	(1,686,500)
	Department of Lands		(12.7%)	(38.0%)	24.1%	(0.9%)	N/A	(15.6%)
0075-14	Ded		(600)	(9,000)	0	0	0	(9,600)
	Oil and Gas Conservation		(3.9%)	(9.0%)	N/A	N/A	N/A	(8.3%)
0075-75	Ded		(800)	(19,500)	0	0	0	(20,300)
	Navigable Waterways		(0.2%)	(26.2%)	N/A	N/A	N/A	(3.4%)
0076-00	Ded		0	0	0	0	0	0
	Fire Suppression Deficiency		0.0%	0.0%	N/A	N/A	N/A	0.0%
0125-00	Ded		(6,900)	(239,200)	0	0	0	(246,100)
	Indirect Cost Recovery		(3.8%)	(53.4%)	N/A	N/A	N/A	(39.1%)
0150-01	Ded		(44,300)	(700)	0	0	0	(45,000)
	Economic Recovery Reserve		(80.5%)	(0.8%)	N/A	N/A	N/A	(32.1%)
0482-70	Ded		(511,000)	(684,800)	320,500	0	0	(875,300)
	Endowment Earnings Administrative		(3.3%)	(5.1%)	30.1%	N/A	N/A	(2.9%)
0495-00	Ded		0	(6,700)	0	(20,000)	0	(26,700)
	Community Forestry		N/A	(33.5%)	N/A	(100.0%)	N/A	(66.8%)
0348-00	Fed		(636,200)	(1,141,600)	0	(1,989,000)	0	(3,766,800)
	Federal Grant		(37.1%)	(74.2%)	N/A	(21.4%)	N/A	(30.0%)
Difference From Total Approp			(2,127,900)	(3,174,900)	557,700	(2,016,500)	0	(6,761,600)
Percent Diff From Total Approp			(7.6%)	(16.3%)	26.1%	(18.4%)	N/A	(11.2%)



Idaho Legislative Services Office
Legislative Audits Division

IDAHO DEPARTMENT OF LANDS

April Renfro, Manager

SUMMARY

PURPOSE OF MANAGEMENT REVIEW

We conducted a management review of the Idaho Department of Lands (Department) covering the fiscal years ended 2013, 2014, and 2015. Our review covered general administrative procedures and accounting controls to determine that activities are properly recorded and reported.

The intent of this review was not to express an opinion but to provide general assurance on internal controls and to raise the awareness of management and others of any conditions and control weaknesses that may exist and offer recommendations for improvement.

CONCLUSION

We identified deficiencies in the general administrative and accounting controls of the Department.

FINDINGS AND RECOMMENDATIONS

There is one finding and recommendation in this report.

Finding 1 – Invoicing and receipting process controls were not consistently performed or documented, increasing the risk of errors or misappropriation.

The complete finding is detailed on page 1 of this report.

PRIOR FINDINGS AND RECOMMENDATIONS

There were no findings and recommendations in the prior report.

AGENCY RESPONSE

The Department has reviewed the report and is in general agreement with the contents.

FORM B12: ANALYSIS OF FUND BALANCESRequest for Fiscal Year : **2019**Agency/Department: **Idaho Department of Lands**Agency Number: **320**Original Request Date: **September 1, 2017**

or Revision Request Date: _____

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Sources and Uses: Dedicated fees and taxes from a variety of regulatory functions to pay for the costs associated with those regulatory functions.

FUND NAME:	Department of Lands	FUND CODE:	0075	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Estimate	FY 2019 Estimate
1. Beginning Free Fund Balance				18,034,420	18,444,820	18,825,920	24,931,820	22,680,820
2. Encumbrances as of July 1				309,700	68,900	293,100	172,800	0
2a. Reappropriation (Legislative Carryover)				0	0	0	0	0
3. Beginning Cash Balance				18,344,120	18,513,720	19,119,020	25,104,620	22,680,820
4. Revenues (from Form B-11)				7,419,700	8,208,500	8,005,000	8,450,700	8,495,300
5. Non-Revenue Receipts and Other Adjustments	Suspense, borrowing limit			725,000	693,800	0	0	
6. Statutory Transfers in:	Fund or Reference:					0	0	
7. Operating Transfers in:	Fund or Reference:			2,853,800	2,076,900	7,210,500	0	0
8. Total Available for Year				29,342,620	29,492,920	34,334,520	33,555,320	31,176,120
9. Statutory Transfers Out:	Fund or Reference:			2,500,300	2,000,000	0	0	0
10. Operating Transfers Out:	Fund or Reference:			0	0	0	0	0
11. Non-Expenditure Disbursements and Other Adjustments	Refunds, Clearing, P-card pymts			649,500	637,700	0	0	0
12. Cash Expenditures for Prior Year Encumbrances				235,000	23,100	293,100	172,800	0
13. Original Appropriation				9,321,200	9,548,800	10,793,200	10,701,700	14,920,300
14. Prior Year Reappropriations, Supplementals, Rescissions				0	0	0	0	0
15. Non-cogs, Receipts to Appropriation, etc				32,200	34,000	33,100	0	0
16. Reversions and Continuous Appropriations				(1,856,800)	(1,576,600)	(1,716,700)	0	0
17. Current Year Reappropriation				0	0	0	0	0
18. Reserve for Current Year Encumbrances				(52,500)	(293,100)	(172,800)	0	0
19. Current Year Cash Expenditures				7,444,100	7,713,100	8,936,800	10,701,700	14,920,300
19a. Budgetary Basis Expenditures (CY Cash Exp + CY Enc)				7,496,600	8,006,200	9,109,600	10,701,700	14,920,300
20. Ending Cash Balance				18,513,720	19,119,020	25,104,620	22,680,820	16,255,820
21. Prior Year Encumbrances as of June 30				16,400	0	0	0	0
22. Current Year Encumbrances as of June 30				52,500	293,100	172,800	0	0
22a. Current Year Reappropriation				0	0	0	0	0
23. Borrowing Limit				0	0	0	0	0
24. Ending Free Fund Balance				18,444,820	18,825,920	24,931,820	22,680,820	16,255,820
24a. Investments Direct by Agency (GL 1203)				0	0	0	0	0
24b. Ending Free Fund Balance Including Direct Investments				18,444,820	18,825,920	24,931,820	22,680,820	16,255,820
26. Outstanding Loans (if this fund is part of a loan program)								

*Note:

Shaded areas in matrix are calculated. Numbers are rounded to hundreds of dollars. Font set to fit to page.

FORM B12: ANALYSIS OF FUND BALANCES

Request for Fiscal Year : 2019

Agency/Department: Idaho Department of Lands

Agency Number: 320

Original Request Date: September 1, 2017

or Revision Request Date:

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Sources and Uses: Earnings from the use of endowment lands. A portion of the earnings is used to pay administrative costs associated with endowment lands.

FUND NAME:	Endowment Earnings Reserve Administrative Fund	FUND CODE:	0482-70	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Estimate	FY 2019 Estimate
1. Beginning Free Fund Balance				1,492,400	3,700	4,752,500	2,404,800	1,669,800
2. Encumbrances as of July 1				2,595,800	1,303,700	1,762,000	1,569,700	0
2a. Reappropriation (Legislative Carryover)				0	0	0	0	0
3. Beginning Cash Balance				4,088,200	1,307,400	6,514,500	3,974,500	1,669,800
4. Revenues (from Form B-11)				119,700	76,400	216,800	72,000	72,000
5. Non-Revenue Receipts and Other Adjustments	Suspense, borrowing limit			252,700	132,400	(49,300)	100,000	100,000
6. Statutory Transfers in:	Fund or Reference:			0	0	0	0	0
7. Operating Transfers in:	Fund or Reference:			24,591,000	30,897,300	26,544,300	28,200,000	28,600,000
8. Total Available for Year				29,051,600	32,413,500	33,226,300	32,346,500	30,441,800
9. Statutory Transfers Out:	Fund or Reference:			0	0	0	0	0
10. Operating Transfers Out:	Fund or Reference:			62,100	800	0	0	0
11. Non-Expenditure Disbursements and Other Adjustments	Refunds, Clearing, P-card pymts			518,800	160,400	14,100	0	0
12. Cash Expenditures for Prior Year Encumbrances				1,605,900	743,400	0	1,569,700	0
13. Original Appropriation				25,908,500	29,078,300	31,682,800	29,107,000	29,248,300
14. Prior Year Reappropriations, Supplementals, Rescissions				59,600	0	0	0	0
15. Non-cogs, Receipts to Appropriation, etc				21,100	15,700	1,400	0	0
16. Reversions and Continuous Appropriations				(2,700)	(2,864,300)	(1,248,900)	0	0
17. Current Year Reappropriation				0	0	0	0	0
18. Reserve for Current Year Encumbrances				(429,100)	(1,235,300)	(1,197,600)	0	0
19. Current Year Cash Expenditures				25,557,400	24,994,400	29,237,700	29,107,000	29,248,300
19a. Budgetary Basis Expenditures (CY Cash Exp + CY Enc)				25,986,500	26,229,700	30,435,300	29,107,000	29,248,300
20. Ending Cash Balance				1,307,400	6,514,500	3,974,500	1,669,800	1,193,500
21. Prior Year Encumbrances as of June 30				874,600	526,700	372,100	0	0
22. Current Year Encumbrances as of June 30				429,100	1,235,300	1,197,600	0	0
22a. Current Year Reappropriation				0	0	0	0	0
23. Borrowing Limit				0	0	0	0	0
24. Ending Free Fund Balance				3,700	4,752,500	2,404,800	1,669,800	1,193,500
24a. Investments Direct by Agency (GL 1203)				0	0	0	0	0
24b. Ending Free Fund Balance Including Direct Investments				3,700	4,752,500	2,404,800	1,669,800	1,193,500
26. Outstanding Loans (if this fund is part of a loan program)								

*Note:

Shaded areas in matrix are calculated. Numbers are rounded to hundreds of dollars. Font set to fit to page.

The Analysis of Funds IBIS Report did not pull in reversions correctly for this report. The DAFR8180 was used to complete.

FORM B12: ANALYSIS OF FUND BALANCES

Request for Fiscal Year : 2019

Agency/Department: Idaho Department of Lands

Agency Number: 320

Original Request Date: September 1, 2017

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Sources and Uses: Proceeds from the General Fund transferred to Fire Suppression (continuous appropriation) to cover all Fire Suppression costs

FUND NAME:	Fire Suppression - Deficiency Warrants	FUND CODE:	0076	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Estimate	FY 2019 Estimate
1. Beginning Free Fund Balance				(17,529,038)	(10,700,847)	43,902,138	58,704,238	36,783,638
2. Encumbrances as of July 1				0	0	0	0	0
2a. Reappropriation (Legislative Carryover)				0	0	0	0	0
3. Beginning Cash Balance				(17,529,038)	(10,700,847)	43,902,138	58,704,238	36,783,638
4. Revenues (from Form B-11)				7,618,305	4,962,876	4,872,000	4,831,000	4,830,000
5. Non-Revenue Receipts and Other Adjustments	Suspense, borrowing limit			409,864	26,919	0	0	0
6. Statutory Transfers in:	Fund or Reference:			17,529,000	87,000,000	34,500,000	0	0
7. Operating Transfers in:	Fund or Reference:			0	0	0	0	0
8. Total Available for Year				8,028,131	81,288,949	83,274,138	63,535,238	41,613,638
9. Statutory Transfers Out:	Fund or Reference:			46,678,400	0	0	0	0
10. Operating Transfers Out:	Fund or Reference:			0	0	0	0	0
11. Non-Expenditure Disbursements and Other Adjustments	Refunds, Clearing, P-card pymts			410,410	29,919	0	0	0
12. Cash Expenditures for Prior Year Encumbrances				0	0	0	0	0
13. Original Appropriation				151,600	151,600	151,600	151,600	151,600
14. Prior Year Reappropriations, Supplementals, Rescissions				0	0	0	0	0
15. Non-cogs, Receipts to Appropriation, etc				0	0	0	0	0
16. Reversions and Continuous Appropriations				18,166,969	37,205,292	24,418,300	26,600,000	26,600,000
17. Current Year Reappropriation				0	0	0	0	0
18. Reserve for Current Year Encumbrances				0	0	0	0	0
19. Current Year Cash Expenditures				18,318,569	37,356,892	24,569,900	26,751,600	26,751,600
19a. Budgetary Basis Expenditures (CY Cash Exp + CY Enc)				18,318,569	37,356,892	24,569,900	26,751,600	26,751,600
20. Ending Cash Balance				(57,379,247)	43,902,138	58,704,238	36,783,638	14,862,038
21. Prior Year Encumbrances as of June 30				0	0	0	0	0
22. Current Year Encumbrances as of June 30				0	0	0	0	0
22a. Current Year Reappropriation				0	0	0	0	0
23. Borrowing Limit				0	0	0	0	0
24. Ending Free Fund Balance				(57,379,247)	43,902,138	58,704,238	36,783,638	14,862,038
24a. Investments Direct by Agency (GL 1203)				0	0	0	0	0
24b. Ending Free Fund Balance Including Direct Investments				(57,379,247)	43,902,138	58,704,238	36,783,638	14,862,038
26. Outstanding Loans (if this fund is part of a loan program)								

*Note:

Shaded areas in matrix are calculated. Numbers are rounded to hundreds of dollars. Font set to fit to page.

Fire Suppression Deficiency Warrant Cash Flow Estimates

		Thru Dec 31, 2017
Line#	Description (in millions of dollars)	
1	Deficiency Balance June 30	\$ 58.86
2017 Fire Season Actual Revenues & Expenditures	2 Miscellaneous Revenue & Reimbursements	\$ 4.95
	3 Revenues	\$ 4.95
	4 Payroll and Employee Benefits (including overtime)	\$ (4.84)
	5 General Services (helicopters, aircraft)	\$ (4.91)
	6 Rentals/Equipment Lease (engines, buses, replacement eq.)	\$ (3.58)
	7 Professional Services (BLM, FS, DOC, CPTPA, SITPA, FPD's)	\$ (9.50)
	8 Other Expenditures (meals, lodging, toilets, wash stations, tents)	\$ (1.32)
	9 Expenditures	\$ (24.14)
	10 Ending Cash Balance	\$ 39.67
Estimated Outstanding Reimbursements & Obligations	11 2015 and Prior Fire Season Reimbursements Outstanding	\$ 3.03
	12 2016 Fire Season Reimbursements Outstanding	\$ 5.85
	13 2017 Fire Season Reimbursements Outstanding	\$ 5.63
	14 Estimated Reimbursements Outstanding	\$ 14.51
	15 2015 and Prior Fire Season Obligations	\$ (38.83)
	16 2016 Fire Season Obligations	\$ (1.74)
	17 2017 Fire Season Obligations	\$ (22.21)
	18 Estimated Obligations Outstanding	\$ (62.78)
	19 Estimated Free-Fund Balance	\$ (8.60)

Calendar Year	General Fund Expenditures	Moving 3-yr ave.
CY 2013	\$ 15.62	
CY 2014	\$ 27.68	
CY 2015	\$ 60.20	\$ 34.50
CY 2016	\$ 10.02	\$ 32.63
CY 2017	\$ 24.14	\$ 31.45

In the 2016 session, JFAC appropriated and transferred \$34.5 million to the Fire Deficiency Fund for FY 2017, based on a 3-year moving average of Idaho Department of Lands General Fund cost estimates.

At the end of December 2017, the estimated free-fund balance of the Fire Deficiency Fund was \$(8.6) million based on estimated fire reimbursements and obligations to federal, tribal, and local entities.

FORM B12: ANALYSIS OF FUND BALANCES

Request for Fiscal Year : 2019

Agency/Department: Idaho Department of Lands

Agency Number: 320

Original Request Date: September 1, 2017

or Revision Request Date: _____

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Sources and Uses: The Oil and Gas Conservation Fund includes permit to drill or treat a well fees (§47-320) and 60% of the remainder of moneys, after refunds, deposited from the 2.5% severance tax placed on the market value of the oil or gas produced at the site of production (§47-370). The Oil and Gas Conservation Fund is used to pay administrative costs of the Oil and Gas Conservation Commission (§47-330).

FUND NAME:	Oil & Gas Conservation	FUND CODE:	0075-14	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Estimate	FY 2019 Estimate
1. Beginning Free Fund Balance				26,000	36,000	83,700	210,100	222,700
2. Encumbrances as of July 1				0	0	0	20,000	0
2a. Reappropriation (Legislative Carryover)				0	0	0	0	0
3. Beginning Cash Balance				26,000	36,000	83,700	230,100	222,700
4. Revenues (from Form B-11)				9,200	9,400	16,900	14,000	14,000
5. Non-Revenue Receipts and Other Adjustments	Suspense, borrowing limit			0	0	0	0	
6. Statutory Transfers in:	Fund or Reference:			1,500	42,300	0	0	
7. Operating Transfers in:	Fund or Reference:			0	0	235,300	180,000	210,000
8. Total Available for Year				36,700	87,700	335,900	424,100	446,700
9. Statutory Transfers Out:	Fund or Reference:			0	4,000	0	0	0
10. Operating Transfers Out:	Fund or Reference:			0	0	0	0	0
11. Non-Expenditure Disbursements and Other Adjustments	Refunds, Clearing, P-card pymts			0	0	0	0	0
12. Cash Expenditures for Prior Year Encumbrances				0	0	0	20,000	0
13. Original Appropriation				0	0	115,400	181,400	204,300
14. Prior Year Reappropriations, Supplementals, Rescissions				0	0	0	0	0
15. Non-cogs, Receipts to Appropriation, etc				0	0	0	0	0
16. Reversions and Continuous Appropriations				0	0	(9,600)	0	0
17. Current Year Reappropriation				0	0	0	0	0
18. Reserve for Current Year Encumbrances				0	0	0	0	0
19. Current Year Cash Expenditures				700	0	105,800	181,400	204,300
19a. Budgetary Basis Expenditures (CY Cash Exp + CY Enc)				700	0	105,800	181,400	204,300
20. Ending Cash Balance				36,000	83,700	230,100	222,700	242,400
21. Prior Year Encumbrances as of June 30				0	0	20,000	0	0
22. Current Year Encumbrances as of June 30				0	0	0	0	0
22a. Current Year Reappropriation				0	0	0	0	0
23. Borrowing Limit				0	0	0	0	0
24. Ending Free Fund Balance				36,000	83,700	210,100	222,700	242,400
24a. Investments Direct by Agency (GL 1203)				0	0	0	0	0
24b. Ending Free Fund Balance Including Direct Investments				36,000	83,700	210,100	222,700	242,400
26. Outstanding Loans (if this fund is part of a loan program)								

***Note:**

Shaded areas in matrix are calculated. Numbers are rounded to hundreds of dollars. Font set to fit to page.

FORM B12: ANALYSIS OF FUND BALANCES

Request for Fiscal Year : 2019

Agency/Department: Idaho Department of Lands

Agency Number: 320

Original Request Date: September 1, 2017

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Sources and Uses:

FUND NAME:	Federal Grants	FUND CODE:	0348	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Estimate	FY 2019 Estimate
1. Beginning Free Fund Balance				1,175,700	1,070,600	906,900	541,000	651,500
2. Encumbrances as of July 1				0	0	0	0	0
2a. Reappropriation (Legislative Carryover)				0	0	0	0	0
3. Beginning Cash Balance				1,175,700	1,070,600	906,900	541,000	651,500
4. Revenues (from Form B-11)				7,646,900	3,523,500	8,418,400	7,000,000	6,500,000
5. Non-Revenue Receipts and Other Adjustments	Suspense, borrowing limit			0	0	0	0	
6. Statutory Transfers in:	Fund or Reference:			0	0	0	0	
7. Operating Transfers in:	Fund or Reference:			0	0	0	0	0
8. Total Available for Year				8,822,600	4,594,100	9,325,300	7,541,000	7,151,500
9. Statutory Transfers Out:	Fund or Reference:			0	0	0	0	0
10. Operating Transfers Out:	Fund or Reference:			0	0	0	0	0
11. Non-Expenditure Disbursements and Other Adjustments	Refunds, Clearing, P-card pymts			0	0	0	0	0
12. Cash Expenditures for Prior Year Encumbrances				0	0	0	0	0
13. Original Appropriation				6,265,800	6,376,500	11,617,600	6,889,500	6,892,700
14. Prior Year Reappropriations, Supplementals, Rescissions				0	0	933,400	0	0
15. Non-cogs, Receipts to Appropriation, etc				3,396,700	0	0	0	0
16. Reversions and Continuous Appropriations				(1,910,500)	(2,689,300)	(3,766,700)	0	0
17. Current Year Reappropriation				0	0	0	0	0
18. Reserve for Current Year Encumbrances				0	0	0	0	0
19. Current Year Cash Expenditures				7,752,000	3,687,200	8,784,300	6,889,500	6,892,700
19a. Budgetary Basis Expenditures (CY Cash Exp + CY Enc)				7,752,000	3,687,200	8,784,300	6,889,500	6,892,700
20. Ending Cash Balance				1,070,600	906,900	541,000	651,500	258,800
21. Prior Year Encumbrances as of June 30				0	0	0	0	0
22. Current Year Encumbrances as of June 30				0	0	0	0	0
22a. Current Year Reappropriation				0	0	0	0	0
23. Borrowing Limit				0	0	0	0	0
24. Ending Free Fund Balance				1,070,600	906,900	541,000	651,500	258,800
24a. Investments Direct by Agency (GL 1203)				0	0	0	0	0
24b. Ending Free Fund Balance Including Direct Investments				1,070,600	906,900	541,000	651,500	258,800
26. Outstanding Loans (if this fund is part of a loan program)								

*Note:

Shaded areas in matrix are calculated. Numbers are rounded to hundreds of dollars. Font set to fit to page.

FORM B12: ANALYSIS OF FUND BALANCES

Request for Fiscal Year : 2019

Agency/Department: Idaho Department of Lands

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Sources and Uses: Idaho Code § 58-104(9)(b) became effective on July 1, 2015. This legislation created a dedicated fund to be used for the administration of the Public Trust Program. Revenue is generated from IDL issuing permits and charges for filing fees and licenses related to the (Public Trust) Navigable Waters Program.

FUND NAME:	Navigable Waterways Fund	FUND CODE:	0075-75	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Estimate	FY 2019 Estimate
1. Beginning Free Fund Balance				0	0	692,400	833,900	571,400
2. Encumbrances as of July 1				0	0	0	0	0
2a. Reappropriation (Legislative Carryover)				0	0	0	0	0
3. Beginning Cash Balance				0	0	692,400	833,900	571,400
4. Revenues (from Form B-11)				0	682,400	721,700	700,400	700,400
5. Non-Revenue Receipts and Other Adjustments	Suspense, borrowing limit			0	10,000	(9,700)	0	
6. Statutory Transfers in:	Fund or Reference:			0	2,300	0	0	
7. Operating Transfers in:	Fund or Reference:			0	0	0	0	0
8. Total Available for Year				0	694,700	1,404,400	1,534,300	1,271,800
9. Statutory Transfers Out:	Fund or Reference:			0	2,300	0	0	0
10. Operating Transfers Out:	Fund or Reference:			0	0	0	0	0
11. Non-Expenditure Disbursements and Other Adjustments	Refunds, Clearing, P-card pymts			0	0	400	0	0
12. Cash Expenditures for Prior Year Encumbrances				0	0	0	0	0
13. Original Appropriation				0	0	590,300	962,900	686,600
14. Prior Year Reappropriations, Supplementals, Rescissions				0	0	0	0	0
15. Non-cogs, Receipts to Appropriation, etc				0	0	0	0	0
16. Reversions and Continuous Appropriations				0	0	(20,200)	0	0
17. Current Year Reappropriation				0	0	0	0	0
18. Reserve for Current Year Encumbrances				0	0	0	0	0
19. Current Year Cash Expenditures				0	0	570,100	962,900	686,600
19a. Budgetary Basis Expenditures (CY Cash Exp + CY Enc)				0	0	570,100	962,900	686,600
20. Ending Cash Balance				0	692,400	833,900	571,400	585,200
21. Prior Year Encumbrances as of June 30				0	0	0	0	0
22. Current Year Encumbrances as of June 30				0	0	0	0	0
22a. Current Year Reappropriation				0	0	0	0	0
23. Borrowing Limit				0	0	0	0	0
24. Ending Free Fund Balance				0	692,400	833,900	571,400	585,200
24a. Investments Direct by Agency (GL 1203)				0	0	0	0	0
24b. Ending Free Fund Balance Including Direct Investments				0	692,400	833,900	571,400	585,200
26. Outstanding Loans (if this fund is part of a loan program)								

*Note:

Shaded areas in matrix are calculated. Numbers are rounded to hundreds of dollars. Font set to fit to page.

FORM B12: ANALYSIS OF FUND BALANCESRequest for Fiscal Year : **2019**Agency/Department: **Idaho Department of Lands**Agency Number: **320**Original Request Date: **September 1, 2017**

or Revision Request Date: _____

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Sources and Uses: Royalties, licenses, and fees paid for the removal of non-renewable resources. Proceeds go directly to the Endowment Fund Investment Board.

FUND NAME:	Permanent Endowment Funds	FUND CODE:	0526	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Estimate	FY 2019 Estimate
1. Beginning Free Fund Balance				44,600	128,700	131,700	144,600	144,600
2. Encumbrances as of July 1				0	0	0	0	0
2a. Reappropriation (Legislative Carryover)				0	0	0	0	0
3. Beginning Cash Balance				44,600	128,700	131,700	144,600	144,600
4. Revenues (from Form B-11)				2,429,500	2,127,700	1,721,700	1,771,800	1,701,800
5. Non-Revenue Receipts and Other Adjustments	Suspense, borrowing limit			22,100	4,600	11,700	0	
6. Statutory Transfers in:	Fund or Reference:			0	0	0	0	
7. Operating Transfers in:	Fund or Reference:			0	0	0	0	0
8. Total Available for Year				2,496,200	2,261,000	1,865,100	1,916,400	1,846,400
9. Statutory Transfers Out:	Fund or Reference:			2,367,300	2,127,800	1,720,500	1,771,800	1,701,800
10. Operating Transfers Out:	Fund or Reference:			0	0	0	0	0
11. Non-Expenditure Disbursements and Other Adjustments	Refunds, Clearing, P-card pymts			200	1,500	0	0	0
12. Cash Expenditures for Prior Year Encumbrances				0	0	0	0	0
13. Original Appropriation				0	0	0	0	0
14. Prior Year Reappropriations, Supplementals, Rescissions				0	0	0	0	0
15. Non-cogs, Receipts to Appropriation, etc				0	0	0	0	0
16. Reversions and Continuous Appropriations				0	0	0	0	0
17. Current Year Reappropriation				0	0	0	0	0
18. Reserve for Current Year Encumbrances				0	0	0	0	0
19. Current Year Cash Expenditures				0	0	0	0	0
19a. Budgetary Basis Expenditures (CY Cash Exp + CY Enc)				0	0	0	0	0
20. Ending Cash Balance				128,700	131,700	144,600	144,600	144,600
21. Prior Year Encumbrances as of June 30				0	0	0	0	0
22. Current Year Encumbrances as of June 30				0	0	0	0	0
22a. Current Year Reappropriation				0	0	0	0	0
23. Borrowing Limit				0	0	0	0	0
24. Ending Free Fund Balance				128,700	131,700	144,600	144,600	144,600
24a. Investments Direct by Agency (GL 1203)				0	0	0	0	0
24b. Ending Free Fund Balance Including Direct Investments				128,700	131,700	144,600	144,600	144,600
26. Outstanding Loans (if this fund is part of a loan program)								

***Note:**

Shaded areas in matrix are calculated. Numbers are rounded to hundreds of dollars. Font set to fit to page.

FORM B12: ANALYSIS OF FUND BALANCES

Request for Fiscal Year : 2019

Agency/Department: Idaho Department of Lands

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Sources and Uses: proceeds from the sale of state endowment land. Used to purchase endowment land or deposited in the permanent fund for the endowments with EFIB.

FUND NAME:	Land Bank Funds	FUND CODE:	0527	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Estimate	FY 2019 Estimate
1. Beginning Free Fund Balance				12,549,900	4,983,400	31,859,900	76,279,800	98,779,800
2. Encumbrances as of July 1				0	0	0	0	0
2a. Reappropriation (Legislative Carryover)				0	0	0	0	0
3. Beginning Cash Balance				12,549,900	4,983,400	31,859,900	76,279,800	98,779,800
4. Revenues (from Form B-11)				39,111,800	26,951,100	51,255,000	47,500,000	40,500,000
5. Non-Revenue Receipts and Other Adjustments	Suspense, borrowing limit			100	2,600	(2,600)	0	
6. Statutory Transfers in:	Fund or Reference:			0	0	0	0	
7. Operating Transfers in:	Fund or Reference:			0	0	0	0	0
8. Total Available for Year				51,661,800	31,937,100	83,112,300	123,779,800	139,279,800
9. Statutory Transfers Out:	Fund or Reference:			46,678,400	0	0	0	0
10. Operating Transfers Out:	Fund or Reference:			0	0	0	0	0
11. Non-Expenditure Disbursements and Other Adjustments	Refunds, Clearing, P-card pymts			0	0	6,832,500	25,000,000	25,000,000
12. Cash Expenditures for Prior Year Encumbrances				0	0	0	0	0
13. Original Appropriation				0	0	0	0	0
14. Prior Year Reappropriations, Supplementals, Rescissions				0	0	0	0	0
15. Non-cogs, Receipts to Appropriation, etc				0	0	0	0	0
16. Reversions and Continuous Appropriations				0	0	0	0	0
17. Current Year Reappropriation				0	0	0	0	0
18. Reserve for Current Year Encumbrances				0	0	0	0	0
19. Current Year Cash Expenditures				0	77,200	0	0	0
19a. Budgetary Basis Expenditures (CY Cash Exp + CY Enc)				0	77,200	0	0	0
20. Ending Cash Balance				4,983,400	31,859,900	76,279,800	98,779,800	114,279,800
21. Prior Year Encumbrances as of June 30				0	0	0	0	0
22. Current Year Encumbrances as of June 30				0	0	0	0	0
22a. Current Year Reappropriation				0	0	0	0	0
23. Borrowing Limit				0	0	0	0	0
24. Ending Free Fund Balance				4,983,400	31,859,900	76,279,800	98,779,800	114,279,800
24a. Investments Direct by Agency (GL 1203)				0	0	0	0	0
24b. Ending Free Fund Balance Including Direct Investments				4,983,400	31,859,900	76,279,800	98,779,800	114,279,800
26. Outstanding Loans (if this fund is part of a loan program)								

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FORM B12: ANALYSIS OF FUND BALANCES

Request for Fiscal Year : 2019

Agency/Department: Idaho Department of Lands

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Sources and Uses: Federal Grant Administrative Fee/Agency Indirect Costs

FUND NAME:	Indirect Cost Recovery	FUND CODE:	0125	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Estimate	FY 2019 Estimate
1. Beginning Free Fund Balance				1,272,300	1,099,600	934,300	892,900	583,000
2. Encumbrances as of July 1				579,300	472,400	261,100	147,800	0
2a. Reappropriation (Legislative Carryover)				0	0	0	0	0
3. Beginning Cash Balance				1,851,600	1,572,000	1,195,400	1,040,700	583,000
4. Revenues (from Form B-11)				301,600	318,000	341,700	320,000	320,000
5. Non-Revenue Receipts and Other Adjustments				Suspense, borrowing limit	0	0	0	0
6. Statutory Transfers in:				Fund or Reference:	0	0	0	0
7. Operating Transfers in:				Fund or Reference:	0	0	0	0
8. Total Available for Year				2,153,200	1,890,000	1,537,100	1,360,700	903,000
9. Statutory Transfers Out:				Fund or Reference:	0	0	0	0
10. Operating Transfers Out:				Fund or Reference:	0	0	0	0
11. Non-Expenditure Disbursements and Other Adjustments				Refunds, Clearing, P-card pymts	0	0	0	0
12. Cash Expenditures for Prior Year Encumbrances				105,400	472,400	113,300	147,800	0
13. Original Appropriation				628,900	770,600	629,300	629,900	628,100
14. Prior Year Reappropriations, Supplementals, Rescissions				0	0	0	0	0
15. Non-cogs, Receipts to Appropriation, etc				0	0	0	0	0
16. Reversions and Continuous Appropriations				(140,500)	(400,600)	(246,200)	0	0
17. Current Year Reappropriation				0	0	0	0	0
18. Reserve for Current Year Encumbrances				(12,600)	(147,800)	0	0	0
19. Current Year Cash Expenditures				475,800	222,200	383,100	629,900	628,100
19a. Budgetary Basis Expenditures (CY Cash Exp + CY Enc)				488,400	483,300	530,900	629,900	628,100
20. Ending Cash Balance				1,572,000	1,195,400	1,040,700	583,000	274,900
21. Prior Year Encumbrances as of June 30				459,800	0	0	0	0
22. Current Year Encumbrances as of June 30				12,600	261,100	147,800	0	0
22a. Current Year Reappropriation				0	0	0	0	0
23. Borrowing Limit				0	0	0	0	0
24. Ending Free Fund Balance				1,099,600	934,300	892,900	583,000	274,900
24a. Investments Direct by Agency (GL 1203)				0	0	0	0	0
24b. Ending Free Fund Balance Including Direct Investments				1,099,600	934,300	892,900	583,000	274,900
26. Outstanding Loans (if this fund is part of a loan program)								

*Note:

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FORM B12: ANALYSIS OF FUND BALANCES

Request for Fiscal Year : 2019

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Agency Number: 320

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Sources and Uses: Miscellaneous Revenue

FUND NAME:	Miscellaneous Revenue	FUND CODE:	0349	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Estimate	FY 2019 Estimate
1. Beginning Free Fund Balance				131,800	191,800	206,800	264,600	279,600
2. Encumbrances as of July 1				0	0	0	0	0
2a. Reappropriation (Legislative Carryover)				0	0	0	0	0
3. Beginning Cash Balance				131,800	191,800	206,800	264,600	279,600
4. Revenues (from Form B-11)				60,000	15,000	57,800	15,000	44,000
5. Non-Revenue Receipts and Other Adjustments				0	0	0	0	0
6. Statutory Transfers in:				0	0	0	0	0
7. Operating Transfers in:				0	0	0	0	0
8. Total Available for Year				191,800	206,800	264,600	279,600	323,600
9. Statutory Transfers Out:				0	0	0	0	0
10. Operating Transfers Out:				0	0	0	0	0
11. Non-Expenditure Disbursements and Other Adjustments				0	0	0	0	0
12. Cash Expenditures for Prior Year Encumbrances				0	0	0	0	0
13. Original Appropriation				0	0	0	0	0
14. Prior Year Reappropriations, Supplementals, Rescissions				0	0	0	0	0
15. Non-cogs, Receipts to Appropriation, etc				0	0	0	0	0
16. Reversions and Continuous Appropriations				0	0	0	0	0
17. Current Year Reappropriation				0	0	0	0	0
18. Reserve for Current Year Encumbrances				0	0	0	0	0
19. Current Year Cash Expenditures				0	0	0	0	0
19a. Budgetary Basis Expenditures (CY Cash Exp + CY Enc)				0	0	0	0	0
20. Ending Cash Balance				191,800	206,800	264,600	279,600	323,600
21. Prior Year Encumbrances as of June 30				0	0	0	0	0
22. Current Year Encumbrances as of June 30				0	0	0	0	0
22a. Current Year Reappropriation				0	0	0	0	0
23. Borrowing Limit				0	0	0	0	0
24. Ending Free Fund Balance				191,800	206,800	264,600	279,600	323,600
24a. Investments Direct by Agency (GL 1203)				0	0	0	0	0
24b. Ending Free Fund Balance Including Direct Investments				191,800	206,800	264,600	279,600	323,600
26. Outstanding Loans (if this fund is part of a loan program)								

*Note:

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Department of Lands

FY 2018 JFAC Action

	FTP	Gen	Ded	Fed	Total
FY 2017 Original Appropriation	291.10	5,344,900	42,562,900	11,617,600	59,525,400
Reappropriation	0.00	0	0	933,400	933,400
Supplementals					
1. Oil and Gas Conservation Division (S10	3.00	66,400	0	0	66,400
FY 2017 Total Appropriation	294.10	5,411,300	42,562,900	12,551,000	60,525,200
Noncognizable Funds and Transfers	0.00	0	0	0	0
FY 2017 Estimated Expenditures	294.10	5,411,300	42,562,900	12,551,000	60,525,200
Removal of Onetime Expenditures	(3.00)	(378,000)	(4,549,300)	(5,945,100)	(10,872,400)
Base Adjustments	0.00	0	0	0	0
FY 2018 Base	291.10	5,033,300	38,013,600	6,605,900	49,652,800
Benefit Costs	0.00	34,200	194,800	3,900	232,900
Inflationary Adjustments	0.00	500	10,000	0	10,500
Replacement Items	0.00	106,500	1,035,900	0	1,142,400
Statewide Cost Allocation	0.00	(18,800)	(59,000)	0	(77,800)
Change in Employee Compensation	0.00	79,800	474,000	29,700	583,500
FY 2018 Program Maintenance	291.10	5,235,500	39,669,300	6,639,500	51,544,300
Line Items					
1. LIMS Implementation	0.00	0	200,000	0	200,000
2. OHV Program Specialist	1.00	0	179,200	0	179,200
3. Electronic Records Management	0.00	0	60,000	0	60,000
4. Wide Area Network Failsafe	0.00	0	22,800	0	22,800
5. Mapping Software and Storage	0.00	0	103,300	0	103,300
6. IT Equipment and Network Software	0.00	0	44,600	0	44,600
7. Sage Grouse Conservation Initiative	1.00	64,200	210,000	0	274,200
8. Oil and Gas Program Specialist	1.00	0	65,600	0	65,600
9. SITPA Dispatch Center	0.00	33,800	0	0	33,800
10. Navigable Waters Fund Shift	0.00	0	0	0	0
11. Navigable Waters Study	0.00	0	250,000	0	250,000
12. Additional Equipment	0.00	0	36,200	0	36,200
13. Scan Minerals Documents	0.00	0	40,000	0	40,000
14. Abandoned Mine Program	0.00	0	200,000	0	200,000
15. Good Neighbor Authority	2.00	250,000	250,000	250,000	750,000
16. Coeur d'Alene Office Expansion	0.00	67,800	331,000	0	398,800
17. Temp to Permanent Conversion	13.05	0	112,400	0	112,400
18. Project Learning Tree	0.00	20,000	0	0	20,000
19. Timber Protective Assn CEC & Inflation	0.00	23,800	0	0	23,800
20. Oil and Gas Conservation Division (S10	3.00	375,000	0	0	375,000
Cybersecurity Insurance	0.00	0	100	0	100
FY 2018 Total	312.15	6,070,100	41,774,500	6,889,500	54,734,100
Chg from FY 2017 Orig Approp.	21.05	725,200	(788,400)	(4,728,100)	(4,791,300)
% Chg from FY 2017 Orig Approp.	7.2%	13.6%	(1.9%)	(40.7%)	(8.0%)

Department of Lands

Analyst: Sepich

Historical Summary

OPERATING BUDGET	FY 2017 Total App	FY 2017 Actual	FY 2018 Approp	FY 2019 Request	FY 2019 Gov Rec
BY PROGRAM					
Support Services	6,338,200	6,376,600	6,591,600	7,080,100	7,150,900
Forest Resources Management	32,685,500	28,879,000	27,083,400	30,925,300	31,072,300
Lands and Waterways	10,522,400	8,569,800	10,722,600	9,415,200	9,484,700
Forest & Range Fire Protection	10,715,400	9,716,500	10,064,100	10,576,000	10,632,800
Scaling Practices	263,700	221,700	272,400	267,500	271,000
Oil and Gas Conservation	0	0	0	716,700	725,600
Total:	60,525,200	53,763,600	54,734,100	58,980,800	59,337,300
BY FUND CATEGORY					
General	5,411,300	5,326,000	6,070,100	6,115,300	5,995,900
Dedicated	42,562,900	39,653,400	41,774,500	45,977,800	46,435,400
Federal	12,551,000	8,784,200	6,889,500	6,887,700	6,906,000
Total:	60,525,200	53,763,600	54,734,100	58,980,800	59,337,300
Percent Change:		(11.2%)	1.8%	7.8%	8.4%
BY OBJECT OF EXPENDITURE					
Personnel Costs	27,922,600	25,794,700	29,102,400	29,509,800	29,958,000
Operating Expenditures	19,481,200	16,306,300	18,884,600	20,797,500	20,797,500
Capital Outlay	2,136,500	2,694,200	1,618,000	2,035,900	1,952,700
Trustee/Benefit	10,984,900	8,968,400	5,129,100	6,637,600	6,629,100
Total:	60,525,200	53,763,600	54,734,100	58,980,800	59,337,300
Full-Time Positions (FTP)	294.10	294.10	312.15	321.15	321.15

Division Description

The Department of Lands has six budgeted programs. 1) The Support Services Program provides staff support and technical assistance to the State Board of Land Commissioners and Department of Lands for fiscal, administrative, data processing, personnel, and legal needs.

2) The Division of Forest Resources supervises and develops an annual timber sales program of 242.2 million board feet on state endowment lands; administers an intensive forest improvement program to enhance the productivity of state forest lands; and assists Idaho's cities and rural communities in the areas of the Forest Practices Act, forest stewardship, and urban forestry programs.

3) The Lands and Waterways Program derives income from cropland, grazing, mineral resources, recreation sites, and special surface uses of state owned land. It provides environmental protection of the state's natural resources and public trust lands through administration of the Lake Protection Act, Surface Mining Act, and the Dredge and Placer Mining Act. The program administers land sale and exchange transactions of state ownership that increase efficiency while acquiring high value, high revenue-producing property.

4) The Forest and Range Fire Protection Program provides protection to the timber and grazing resources of the state through prevention, rapid detection, and suppression of wildfire; and provides assistance to rural community fire departments.

5) The Board of Scaling Practices is charged with the responsibility of assuring that only competent and certified scalers are used by the forest products industry to scale (measure) forest products in a standard, uniform method statewide.

6) The Oil and Gas Conservation Division is charged with overseeing the petroleum industry pursuant to H301aa and S1099aaH of 2016, which established the division and created a new deputy director to oversee gas and oil exploration in Idaho. This division was budgeted under the Lands and Waterways Program prior to FY 2019.

Department of Lands

Comparative Summary

Analyst: Sepich

Decision Unit	Agency Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
FY 2018 Original Appropriation	312.15	6,070,100	54,734,100	312.15	6,070,100	54,734,100
Noncognizable Funds and Transfers	0.00	0	0	0.00	0	0
FY 2018 Estimated Expenditures	312.15	6,070,100	54,734,100	312.15	6,070,100	54,734,100
Removal of Onetime Expenditures	(1.00)	(238,500)	(2,220,400)	(1.00)	(238,500)	(2,220,400)
Base Adjustments	0.00	0	0	0.00	0	0
FY 2019 Base	311.15	5,831,600	52,513,700	311.15	5,831,600	52,513,700
Benefit Costs	0.00	(80,700)	(474,600)	0.00	(73,800)	(434,700)
Inflationary Adjustments	0.00	3,600	24,000	0.00	3,600	24,000
Replacement Items	0.00	187,900	1,679,900	0.00	104,700	1,596,700
Statewide Cost Allocation	0.00	6,400	64,200	0.00	6,400	64,200
Change in Employee Compensation	0.00	34,500	240,500	0.00	95,600	625,000
FY 2019 Program Maintenance	311.15	5,983,300	54,047,700	311.15	5,968,100	54,388,900
1. Good Neighbor Authority Forest Pgrm	7.00	0	3,784,300	7.00	0	3,801,900
2. Good Neighbor Authority Range FTP	1.00	0	122,500	1.00	0	125,100
3. Heavy Equipment Mechanic	1.00	26,900	53,800	1.00	27,800	55,600
4. HR Assistant	1.00	8,300	55,400	1.00	0	57,200
5. Hazard Management IT System	0.00	80,000	330,000	0.00	0	330,000
6. IT/Telecommunications	0.00	8,300	55,500	0.00	0	55,500
7. Electronic Forms Module License	0.00	0	25,000	0.00	0	25,000
8. Fire Equipment	0.00	0	68,400	0.00	0	68,400
9. Timber Protective Assn CEC & Inflation	0.00	8,500	8,500	0.00	0	0
10. Grayback Gulch Bridge Replacement	0.00	0	429,700	0.00	0	429,700
FY 2019 Total	321.15	6,115,300	58,980,800	321.15	5,995,900	59,337,300
Change from Original Appropriation	9.00	45,200	4,246,700	9.00	(74,200)	4,603,200
% Change from Original Appropriation		0.7%	7.8%		(1.2%)	8.4%

Department of Lands

Analyst: Sepich

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
FY 2018 Original Appropriation					
	312.15	6,070,100	41,774,500	6,889,500	54,734,100

Noncognizable Funds and Transfers

This decision unit realigns 1.52 FTP between programs and fund sources for a net of zero. It transfers 0.28 FTP and \$20,800 in personnel costs in the Endowment Earnings Reserve Fund from the Support Services Program to the Forest Resources Management Program to account for the actual distribution of CEC versus how it was budgeted in FY 2018.

Agency Request	0.00	0	0	0	0
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Recommended by the Governor.

Governor's Recommendation	0.00	0	0	0	0
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FY 2018 Estimated Expenditures					
Agency Request	312.15	6,070,100	41,774,500	6,889,500	54,734,100
Governor's Recommendation	312.15	6,070,100	41,774,500	6,889,500	54,734,100

Removal of Onetime Expenditures

This decision unit removes \$1,142,400 for onetime replacement items, and \$1,078,000 for onetime line items.

Agency Request	(1.00)	(238,500)	(1,981,900)	0	(2,220,400)
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Governor's Recommendation	(1.00)	(238,500)	(1,981,900)	0	(2,220,400)
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Base Adjustments

This decision unit transfers 1.80 FTP specializing in graphical information systems and \$164,800 from the Lands and Waterways Program to Technical Services Bureau in the Forest Resources Management Program. This includes \$148,800 in personnel costs and \$16,000 in associated operating expenditures. It transfers **5.84 FTP and a total of \$698,500** from the Lands and Waterways Program to create a new **Oil and Gas Conservation Division** pursuant to H301aa and S1099aaH, which established a new Division Administrator of Oil and Gas Conservation to oversee the industry. Of the total shifting to the new program, \$511,500 is for personnel costs and \$187,000 is for operating expenditures for travel expenses and training for the new division.

Agency Request	0.00	0	0	0	0
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Recommended by the Governor.

Governor's Recommendation	0.00	0	0	0	0
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FY 2019 Base					
Agency Request	311.15	5,831,600	39,792,600	6,889,500	52,513,700
Governor's Recommendation	311.15	5,831,600	39,792,600	6,889,500	52,513,700

Benefit Costs

Employer-paid benefit changes include a 14.6% reduction (or \$1,910 per eligible FTP) for health insurance, bringing the total appropriation to \$11,190 per FTP. Also included are a 6.8% increase for life insurance, a 5.5% increase for PERSI contributions, and adjustments to workers' compensation that vary by agency.

Agency Request	0.00	(80,700)	(376,000)	(17,900)	(474,600)
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The Governor recommends \$11,650 per eligible FTP for health insurance, which is a decrease of \$1,450, or 11%, from the previous year; a two-month employer and employee premium holiday; and a transfer of \$13.1 million from health insurance reserves to the General Fund. This recommendation also reflects the PERSI Board's decision to not increase the employer contribution for FY 2019.

Governor's Recommendation	0.00	(73,800)	(344,100)	(16,800)	(434,700)
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Inflationary Adjustments

Inflationary adjustments include \$24,000 for the increase in the Capitol Park Plaza rent charged by the Department of Lands as part of a new five-year lease renegotiation. The department leases 22,852 square feet at 300 North 6th Street in Boise, and lease costs are expected to increase by 12.85% or \$24,000. The Capitol Park Plaza is owned by the State Hospital South endowment and the Normal School endowment.

Agency Request	0.00	3,600	20,400	0	24,000
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Governor's Recommendation	0.00	3,600	20,400	0	24,000
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Department of Lands

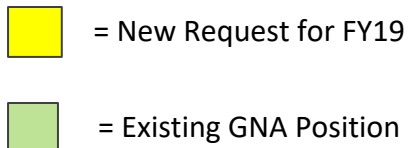
Analyst: Sepich

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
Replacement Items					
Replacement items include \$712,600 for computer and networking equipment, \$888,400 for vehicles and field equipment, and \$78,900 for specific use equipment for a total of \$1,679,900. The total includes \$187,900 from the General Fund, \$676,000 from the Department of Lands Fund, and \$816,000 from the Endowment Earnings Administrative Fund.					
Agency Request	0.00	187,900	1,492,000	0	1,679,900
<i>The Governor does not recommend the replacement of a pickup with 65,980 miles (\$39,400) or an SUV with 84,990 miles (\$43,800).</i>					
Governor's Recommendation	0.00	104,700	1,492,000	0	1,596,700
Statewide Cost Allocation					
This request includes adjustments to recover the cost of services provided by other agencies in accordance with federal and state guidelines on cost allocation. Attorney General fees will increase by \$89,600, risk management costs will decrease by \$24,000, State Controller fees will decrease by \$1,000, and State Treasurer fees will decrease by \$400, for a net increase of \$64,200.					
Agency Request	0.00	6,400	57,800	0	64,200
Governor's Recommendation	0.00	6,400	57,800	0	64,200
Change in Employee Compensation					
For calculation purposes, agencies were directed to include the cost of a 1% salary increase for permanent and temporary employees.					
Agency Request	0.00	34,500	189,900	16,100	240,500
<i>The Governor recommends a 3% increase in employee compensation, distributed on merit. He does not recommend a compensation increase for group and temporary positions.</i>					
Governor's Recommendation	0.00	95,600	496,100	33,300	625,000
FY 2019 Program Maintenance					
Agency Request	311.15	5,983,300	41,176,700	6,887,700	54,047,700
Governor's Recommendation	311.15	5,968,100	41,514,800	6,906,000	54,388,900

Department of Lands

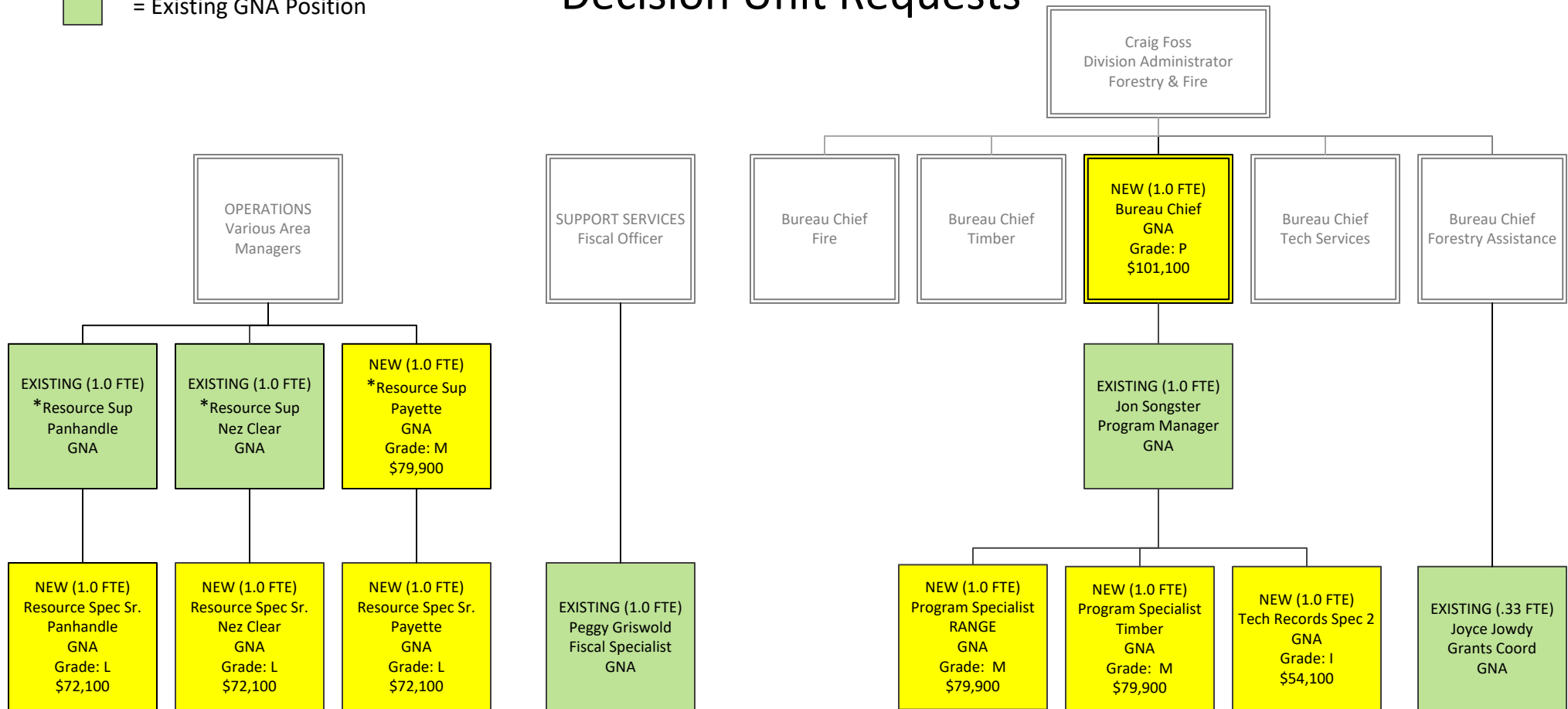
Analyst: Sepich

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
1. Good Neighbor Authority Forest Pgrm			Forest Resources Management		
The department requests 7.00 FTP and \$3,784,300 from the Department of Lands Fund to implement agreements under the Good Neighbor Authority (GNA) as directed by SCR126 of 2015, which tasked the department with increasing the state management of federal lands. Included is funding for a GNA Bureau Chief to supervise personnel; a GNA regional forester to review and coordinate plans for proposed forest and watershed restoration; a contracting specialist to review timber sale contracts that are expected to generate \$2.5 to \$3 million in program income in FY 2018; three GNA forester positions to oversee restoration activities based out of the Priest Lake, Ponderosa, and St. Joe supervisory area offices; and a technical records specialist to maintain databases holding records for National Forest agreements and timber sale transactions. Due to the increase in expected program income, \$1,500,000 in operating expenditures is requested for anticipated expenses, while an additional \$1,500,000 of trustee and benefit payments appropriation is requested to complete payments to the Forest Service as required under the supplemental project agreements (SPAs). Funding of \$513,800 would supply salaries to the additional FTP, and \$52,500 is requested for supplies, training, and travel. Lastly, \$218,000 in capital outlay would provide computers for all seven FTP and five 4x4 1/2 ton trucks for the Bureau Chief, regional forester, and three GNA forester positions.					
In 2016, the Idaho Department of Lands signed a master GNA agreement with US Forest Service Regions 1 and 4, encompassing all national forests within Idaho. For FY 2017, the Legislature authorized 2.33 FTP and \$200,000 in ongoing dedicated funds and \$300,000 in ongoing federal funds. For FY 2018, the Legislature authorized an additional 2.00 FTP, moved 1.00 FTP from federal funds to the General Fund, and provided an additional appropriation of \$750,000 split evenly between the General Fund, dedicated, and federal funds. Specific project activities are carried out on individual national forests through SPAs developed under the authority of the statewide master GNA. [\$218,000 Onetime]					
Agency Request	7.00	0	3,784,300	0	3,784,300
Recommended by the Governor with changes for benefits and compensation.					
Governor's Recommendation	7.00	0	3,801,900	0	3,801,900
2. Good Neighbor Authority Range FTP			Lands and Waterways		
The department requests 1.00 FTP and \$122,500 from the Department of Lands Fund to hire a Lands Program Specialist in the Good Neighbor Authority (GNA) Range Program to provide technical assistance and contracting for review, planning, and administration of federal sage-steppe restoration projects and grazing permit renewals. Idaho Department of Lands is entering into a Memorandum of Understanding (MOU) under the GNA, where the Bureau of Land Management (BLM) Idaho State Office would commit funding in exchange for state assistance to address the backlog of grazing permit renewals and rangeland restoration projects on federal rangelands. Many federal permits are often adjoined with state grazing leases through combined allotment-based grazing management plans, providing consistency to lessees. This request includes \$77,300 for the salaries and benefits of the specialist, and \$2,500 for office equipment. Also included in the request is \$42,700 in operating expenditures to support the GNA program agreement with the BLM. [\$2,500 Onetime]					
Agency Request	1.00	0	122,500	0	122,500
Recommended by the Governor with changes for benefits and compensation.					
Governor's Recommendation	1.00	0	125,100	0	125,100
3. Heavy Equipment Mechanic			Forest and Range Fire Protection		
The department requests 1.00 FTP and \$53,800 split evenly between the General Fund and dedicated funds to make ongoing the Rangeland Fire Protection Association (RFPA) mechanic that has been approved on a onetime basis for the past three years. Of this request \$52,300 is for personnel costs and \$1,500 would cover operating expenditures for training on advanced equipment. This position has assisted in refurbishing approximately 350 pieces of firefighting equipment from FY 2015 to FY 2017, such as fire engines, water tenders, pumps, and tanks. The end users of this rebuilt equipment include the department as well as Fire Services Organizations that include cities, counties, RFPAs, and volunteer fire districts across the state.					
Agency Request	1.00	26,900	26,900	0	53,800
Recommended by the Governor with changes for benefits and compensation.					
Governor's Recommendation	1.00	27,800	27,800	0	55,600



FY2019 GNA Org Chart

Decision Unit Requests



*These three positions will transition from working in the Bureau to working directly for Area Managers in their respective offices in FY19. At that time, the classification will be changed from Lands Program Specialist to Lands Resource Supervisor (GNA).

All salaries listed include salary + benefits. Compensation calculations are approximate/subject to change and based upon DFM guidelines and the Governor's budget recommendation.

08.14.2017

Department of Lands

Analyst: Sepich

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
4. HR Assistant					Support Services
<p>The department requests 1.00 FTP and \$55,400 to hire a human resource assistant position, including \$2,000 for travel and training, and \$1,100 for a computer with a funding split of 15% General Fund, 25% from Department of Lands Fund, and 60% from the Endowment Earnings Administrative Fund. The department has seen turnover double in the last five years, and there are currently 3.00 FTP in human resources (HR). According to a study of HR team and general staffing, Idaho Department of Lands currently serves 178 employees per HR FTP while the average for similar agencies is 105 per HR FTP. This position would bring IDL's average to 134 employees per HR FTP, and support agency-wide hiring, recruiting, and benefits administration. The assistant would allow for a more centralized approach to hiring temporary employees by creating the capacity for the state office to handle the hiring paperwork, assist in recruiting, and provide benefits consultation to free up administrative assistants at the field offices who are currently doing much of this work. [\$1,100 Onetime]</p>					
Agency Request	1.00	8,300	47,100	0	55,400
<i>Recommended by the Governor with changes for benefits and compensation, with all funding split evenly between the Department of Lands Fund, and the Endowment Earnings Administrative Fund.</i>					
Governor's Recommendation	1.00	0	57,200	0	57,200
5. Hazard Management IT System					Forest and Range Fire Protection
<p>The department requests \$330,000 in two parts to update software. The first part is \$80,000 from the General Fund to update the Navision Hazard System to automate data entry and integrate with the publicly accessible Land Information Management System (LIMS) Forestry customer portal that is used by counties, mills, private land owners, and Idaho Department of Lands (IDL) offices. This would allow real time access to accurate information regarding slash withholding payments, refunds, and potential ongoing liabilities. The second portion is \$250,000 from the Department of Lands Fund to upgrade the Private Fire application that tracks landowner assessments of fire risk on private land. Upgrading the Private Fire application, established in 2008, would reduce maintenance costs and make reporting by county assessor offices and IDL employees more streamlined and effective at assessing fire protection fees. At this time, most lumber mills and county assessors' offices utilize paper forms to exchange data with IDL, and transitioning to automated electronic forms is expected to save IDL approximately 16 staff hours per month, and 15 hours per quarter for each of the 37 counties where timber harvest occurs. IDL plans to request carryover authority in FY 2020 on the \$250,000 portion to ensure that the project can be completed. [Onetime]</p>					
Agency Request	0.00	80,000	250,000	0	330,000
<i>Recommended by the Governor through the use of dedicated funds.</i>					
Governor's Recommendation	0.00	0	330,000	0	330,000
6. IT/Telecommunications					Support Services
<p>The department requests \$55,500 split between the General Fund (15%), the Department of Lands Fund (25%), and the Endowment Earnings Administrative Fund (60%) for a three-part modernization of telecommunications needs in accordance with the Office of the Chief Information Officer's (OCIO) guidance. The first portion of the request is \$16,000 to purchase network hardware in the Southwest Area Office and the Kootenai Valley Area Office as those offices have outgrown their current IT capacity. This would increase the bandwidth of the two offices and ensure continued network activity in times of high traffic. Second, this request includes \$33,000 to purchase an additional 150 user licenses for Microsoft Office 365 in addition to the 350 licenses currently appropriated in the FY 2019 Base. These licenses are selectively given to permanent, temporary, and seasonal workers who require email or other cloud based Microsoft products. Having all employees on the same platform enhances security and improves the capacity to respond to public records requests in a timely manner. Lastly, the department requests \$6,500 to purchase an IT network monitoring software licensing to allow the IT staff to optimize and protect the network. [\$16,000 Onetime]</p>					
Agency Request	0.00	8,300	47,200	0	55,500
<i>Recommended by the Governor with all funding split evenly between the Department of Lands Fund, and the Endowment Earnings Administrative Fund.</i>					
Governor's Recommendation	0.00	0	55,500	0	55,500

Department of Lands

Analyst: Sepich

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
7. Electronic Forms Module License			Oil and Gas Conservation		
The department requests \$25,000 from the Oil and Gas Conservation Fund to obtain an electronic forms module of the existing Risk Based Data Management System (RBDMS) software. This module would allow for applications and reports to be submitted by a user through an online portal, which currently must be done in paper form. Adding electronic forms increases efficiency and improves the customer service provided to oil and gas applicants, who currently must type and mail, or email in documents that then must be manually inputted into the system by department staff. Manually entered data can be error prone and requires additional review, slowing down response time to royalty owners and other operators.					
Agency Request	0.00	0	25,000	0	25,000
Governor's Recommendation	0.00	0	25,000	0	25,000
8. Fire Equipment			Forest and Range Fire Protection		
The department requests a total of \$68,400 from the Department of Lands Fund for a variety of firefighting equipment at the Coeur d'Alene Fire Cache. This includes: \$6,800 to purchase a welder as the current one is shared between two mechanic shop employees; \$9,400 for an expander that is used to make soft line hose connections that are currently outsourced to third party manufacturing; \$900 for a polypropylene strapping machine used to secure loads and materials as the current machine is facing mechanical issues; \$1,300 for two tarps to cover materials and equipment that are stored outside; \$600 for a fuel evacuator to remove fuel from numerous tanks that are sent out with crews, but must be emptied prior to storage; \$1,700 for two 12 volt battery bank chargers to help maintain the useful life of batteries rather than purchasing new ones; \$1,000 for diagnostic software used to troubleshoot chainsaws manufactured with electronic fuel and ignition management systems; \$18,500 for a new weather station that would provide fire weather information over 1 million acres in the Clearwater River Canyon area; and \$27,200 for eight handheld radios and four repeaters as there are two distinct radio systems in Kootenai County that do not communicate with each other. This request would provide cross band repeaters that can connect to all air and ground frequencies; and \$1,000 for a remote radio head and connection cable to allow the timber and fire staff at the Coeur d'Alene office to monitor the radio at all times. [Onetime]					
Agency Request	0.00	0	68,400	0	68,400
Governor's Recommendation	0.00	0	68,400	0	68,400
9. Timber Protective Assn CEC & Inflation			Forest and Range Fire Protection		
This is an \$8,500 ongoing General Fund request on behalf of the Clearwater-Potlatch Timber Protective Association (CPTPA) and the Southern Idaho Timber Protective Association (SITPA) to fund a 1% change in employee compensation (CEC) and 1% inflation for operating expenditures. State fire protection is organized into 12 forest protection districts that provide wildland fire protection of mixed ownership. Ten of the districts are operated by the department and two are operated by timber protective associations under agreement with the department. The TPAs are funded with a combination of membership or tax roll assessments, state General Fund support, and additional contracted services. Once a fire breaks out, the TPAs are paid from deficiency warrants just like the other ten protection districts. The current General Fund base funding is \$850,700 for CPTPA and \$253,000 for SITPA for a total of \$850,700. The request is \$4,800 for CPTPA and \$2,100 for SITPA in personnel costs and \$1,100 for CPTPA and \$500 for SITPA in operating expenditures for a total of \$8,500.					
Agency Request	0.00	8,500	0	0	8,500
Not recommended by the Governor.					
Governor's Recommendation	0.00	0	0	0	0

Department of Lands

Analyst: Sepich

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
10. Grayback Gulch Bridge Replacement			Forest Resources Management		
The department requests \$429,700 from the Endowments Earning Reserve Fund for the department's matching share of the replacement costs for the Grayback Gulch Bridge. This bridge was removed during the 2017 spring runoff because it was failing, and rehabilitating the bridge would have required lengthening and realignment to prevent similar catastrophic runoff failures. This bridge is part of a cooperative road use agreement with the US Forest Service (USFS), where the USFS is responsible for 6% and Idaho Department of Lands (IDL) owns 94%. The Idaho City area road provides access to a USFS campground, 1,785 acres of endowment timberland, and access for fire suppression to nearly 8,000 acres of IDL protected land. Due to road usage and the campground, a settlement was reached to share costs with IDL covering 66% and the USFS providing 34% of the replacement costs. The Federal Highway Administration estimates replacement costs at \$651,000, of which IDL is responsible for \$429,700. IDL was granted a 90% reimbursement through the Idaho Office of Emergency Management, requiring a 10% match (approximately \$43,000), however IDL must pay the full amount prior to being reimbursed by the IOEM. Under the agreement between IDL and the USFS, invoices must be submitted between 7/1//2018 and 5/1/2019. [Onetime]					
Agency Request	0.00	0	429,700	0	429,700
Governor's Recommendation	0.00	0	429,700	0	429,700
FY 2019 Total					
Agency Request	321.15	6,115,300	45,977,800	6,887,700	58,980,800
Governor's Recommendation	321.15	5,995,900	46,435,400	6,906,000	59,337,300
Agency Request					
Change from Original App	9.00	45,200	4,203,300	(1,800)	4,246,700
% Change from Original App	2.9%	0.7%	10.1%	0.0%	7.8%
Governor's Recommendation					
Change from Original App	9.00	(74,200)	4,660,900	16,500	4,603,200
% Change from Original App	2.9%	(1.2%)	11.2%	0.2%	8.4%

Department of Lands, FY 2019, Replacement Items

Replacement Items	Avg Cost per Unit	Quantity in Stock	Quantity Requested	Total Request
Auto & Light Trucks	\$40,622	9	9	\$365,600
Communication Equip	\$5,750	91	18	\$61,000
Cyber-Security Hardware	\$4,000	12	2	\$8,000
Fire Engines	\$89,500	5	5	\$447,500
Household Appliances And Equipment	\$2,250	6	3	\$6,800
Networking Hardware	\$8,300	168	24	\$197,400
Other Computer Equipment	\$3,600	90	5	\$18,000
Other Specific Use Equip	\$3,117	7	5	\$11,100
Peripheral Equipment	\$3,625	1485	98	\$146,800
Personal Computer Hardware	\$1,104	1297	140	\$144,300
Server And Storage Hardware	\$7,500	141	21	\$115,100
Small Motorized Equipment	\$10,143	7	7	\$71,000
Telephone And Voip Equipment	\$200	1287	52	\$10,400
Vehicle Accessories	\$4,300	1	1	\$4,300
Video And Audio Equipment	\$3,675	237	31	\$72,600
Grand Total		4,843	421	\$1,679,900

Average Mileage

Fire Engines	46,552
Auto & Light Trucks	94,865